IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR
&
THE HONOURABLE MR. JUSTICE T.R.RAMACHANDRAN NAIR

MONDAY, THE 24TH SEPTEMBER 2007 / 2ND ASWINA 1929

WP(C).No. 16451 of 2004(H)

PETITIONER:

C.P.RAJAN, S/O. ANANDAN, SREEVALSAM,
P.T.ROAD, N.H.BYE PASS, VATAKARA-1.

BY ADV. SRI.M.C.RATNAKARAN

RESPONDENTS:
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1. THE COMMISSIONER OF INCOME TAX,
   KOZHIKODE.

2. THE INCOME TAX OFFICER, WARD 2(2),
   KOZHIKODE.

BY ADV. SRI.GEORGE K. GEORGE, SC FOR IT

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 24/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

EXT.P1-TRUE COPY OF THE SPEICAL VOLUNTARY RETIREMENT SCHEME OF CANARA BANK DATED 11.12.2000

EXT.P2-TRUE COPY OF THE REVISED RETURN OF INCOME FILE BY THE PETITIONER ALONG WITH THE ANNEUXRE

EXT.P3-TRUE COPY OF THE INTIMATION UNDER SECTION 143(1) DATED 29.11.2002 SENT TO THE PETITIONER BY R2

EXT.P4-TRUE COPY OF THE REVISION PETITION UNDER SECTION 264 FILED BY PETITIONER BEFORE R1

EXT.P5-TRUE COPY OF WRITTEN SUBMISSION DT.20.5.02 FILED BEFORE R1 BY THE PETITIONER

EXT.P6-TRUE COPY OF ORDER DT.28.3.03 PASSED BY R1

/// TRUE COPY //

P.S. TO JUDGE

K. Balakrishnan Nair &
T.R. Ramachandran Nair, JJ.
- -
W.P.(C).NO.16451 of 2004-H
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Dated this the 24th day of September, 2007

JUDGMENT

Balakrishnan Nair J.

The point raised by the petitioner is covered in his favour by the decision of this court in **State Bank of Travancore v. Central Board of Direct Taxes and another** (282 ITR 587). Accordingly, the writ petition is allowed. It is ordered that the directions in the above reported judgment will govern this case also.

(K. Balakrishnan Nair, Judge.)

(T.R. Ramachandran Nair, Judge.)

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